

# APPENDIX 1

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**PLAINTIFF'S CERTIFICATION**  
**PURSUANT TO FEDERAL SECURITIES LAWS**

The undersigned, Clemens Gaebel and Dr. Joachim von Comberg, on behalf of Union Asset Management Holding AG ("Union"), for account of the funds listed in Schedule A (the "Funds"), declare the following as to the claims asserted, or to be asserted, under the federal securities laws:

1. We have reviewed a complaint against Dell Inc. ("DELL") and designate Motley Ricc LLC as proposed lead counsel for Union in this action for all purposes.
2. We are duly authorized to institute legal action on Union's and the Funds' behalf, including serving as lead plaintiff in this litigation against DELL and the other defendants. Union controls and manages and is attorney-in-fact for the Funds.
3. Union did not acquire DELL securities at the direction of plaintiff's counsel or in order to participate in any private action under the federal securities laws.
4. Union is willing to serve as a lead plaintiff and understands that a lead plaintiff is a representative party who acts on behalf of other class members in directing the action, and whose duties may include testifying at deposition and trial.
5. Union will not accept any payment for serving as a representative party beyond its pro rata share of any recovery, except reasonable costs and expenses, such as lost wages and travel expenses, directly related to the class representation, as ordered or approved by the court pursuant to law.
6. Within the past three years, Union has sought to serve as a representative party for a class in an action under the federal securities laws in the following cases:

*In re Royal Ahold N.V. Sec. & ERISA Litig.*, No. 1:03-MD-1539 (D. Md. 2003);  
*Alaska Electrical Pension Fund v. Adecco S.A.*, Case No. 04-CV-0129 (S.D. Cal. 2004);  
*Merck & Co., Inc., Sec. Derivative & "ERISA" Litig.*, No. 05-CV-1151 (D.N.J. 2005).

7. Within the past three years, Union has served as a representative party for a class in an action under the federal securities laws in the following cases:

*In re Merck & Co., Inc.* No. 3:02-CV-3185 (D.N.J. 2002);  
*In re Royal Ahold N.V. Sec. & ERISA Litig.*, No. 1:03-MD-1539 (D. Md. 2003).
8. Union understands that this is not a claim form, and that its ability to share in any recovery as a member of the class is unaffected by its decision to serve as a representative party.
9. Attached hereto as Schedule A is a complete listing of all transactions Union made on behalf of the Funds during the Class Period in the securities that are the subject of the complaint. Union will provide records of those transactions upon request. Union purchased all of its DELL common stock on the NASDAQ exchange.

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10. Union is also represented and counseled in this matter by its attorney, Deborah M. Sturman of Sturman LLC.

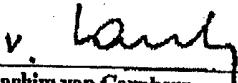
We declare under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct.

Executed this 10th day of November 2006

Union Asset Management Holding AG



Clemens Gachl  
General Counsel



Dr. Joachim von Cornberg  
General Counsel

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**Dell Inc. (NASDAQ: DELL)**  
**Union Asset Management Holding AG**  
**Schedule A**

<u>Uni21.Jahrhundert -net-</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	01/05/04	250,000	35.2003
	01/06/04	250,000	35.1999
	01/07/04	50,000	35.3452
	04/28/05	100,000	35.0574
	05/03/05	15,000	35.1050
	08/08/05	70,000	39.7891
	08/09/05	50,000	39.9700
	08/12/05	50,000	36.2499
	08/12/05	50,000	36.5595
	08/15/05	30,000	36.5305
	11/16/05	10,000	29.7342
	11/16/05	182,500	29.7403
	11/18/05	30,000	29.8919
	11/25/05	50,000	30.4568
	11/30/05	12,500	30.5149
	01/18/06	116,000	29.9027
	01/27/06	23,000	29.3862
<b>Sales:</b>			
	06/01/04	100,000	35.0467
	07/28/04	225,000	35.1487
	08/13/04	225,000	34.5871
<u>UniGlobal</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	11/04/05	130,000	29.7907
	11/11/05	70,000	29.6032
	11/16/05	300,000	29.8131
	11/17/05	100,000	29.8227
	11/18/05	120,000	29.9612
	12/22/05	30,000	31.1550
	01/04/06	40,120	30.8410
	01/05/06	9,880	30.8422
	02/17/06	100,000	30.6462
	04/19/06	100,000	28.7334
	04/21/06	100,000	27.0248
<u>UniGlobalTitans 50</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	06/20/03	100,000	31.9786
	05/28/04	50,000	35.2128
	07/20/04	50,000	35.8109
	07/27/04	50,000	35.4016
	08/23/04	61,000	34.9268
<b>Sales:</b>			
	11/11/04	22,000	37.1444
	12/09/04	39,000	42.0632
	04/05/06	50,000	29.7484

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**Dell Inc. (NASDAQ: DELL)**  
**Union Asset Management Holding AG**  
**Schedule A**

<u>UniGlobal-net-</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	11/04/05	30,000	29.7521
	11/11/05	20,000	29.5677
	11/16/05	75,000	29.7709
	11/17/05	25,000	29.7851
	11/18/05	30,000	29.9223
	01/04/06	7,600	30.8188
	01/05/06	2,400	30.8717
	02/17/06	25,000	30.6075
	04/19/06	25,000	28.7389
	04/21/06	25,000	27.0304
<u>UniDynamicFonds: GLOBAL</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	09/29/05	30,000	34.2520
	10/19/05	40,000	31.9828
	02/22/06	40,000	29.7721
<u>KCD-Union Nachhaltig AKTIEN</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	10/11/05	15,000	32.8125
	11/16/05	12,000	29.7831
	12/28/05	12,000	31.1679
	04/25/06	11,000	26.4557
<b>Sales:</b>			
	05/20/03	10,000	30.1269
	06/26/03	3,000	31.5394
<u>Invest Global</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>
<b>Purchases:</b>			
	11/04/05	10,000	29.7639
	11/11/05	5,000	29.5941
	11/16/05	15,000	29.7802
	11/17/05	5,000	29.8132
	01/04/06	3,000	30.8553
	02/17/06	5,000	30.6362
	04/19/06	5,000	28.7685
	04/21/06	5,000	27.0601

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

MARC ABRAMS, on behalf of himself and all  
others similarly situated,

Plaintiff,

-vs-

Case No. A-06-CA726-SS

DELL INC., KEVIN B. ROLLINS and JAMES  
M. SCHNEIDER,

Defendants.

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SUPPLEMENTAL DECLARATION OF CLEMENS GAEBEL  
AND DR. JOACHIM VON CORNBERG IN FURTHER SUPPORT OF THE  
MOTION OF UNION ASSET MANAGEMENT HOLDING AG FOR  
APPOINTMENT AS LEAD PLAINTIFF AND APPROVAL OF COUNSEL

Clemens Gaebel and Dr. Joachim von Comberg, pursuant to 28 U.S.C. § 1746,  
declare under penalty of perjury under the laws of the United States as follows:

1. We respectfully submit this Declaration in further support of the application of Union Asset Management Holding AG ("Union") for appointment as lead plaintiff in this action pursuant to the Private Securities Litigation Reform Act of 1995 ("PSLRA") and approval of its counsel, Motley Rice LLC as lead counsel and Byrd Davis Furman, L.L.P. as liaison counsel. We have personal knowledge about the information in this Declaration relating to Union and its investments in Dell Inc. ("Dell").
2. We are General Counsel of Union, a fund management company based in Germany. Union is a large institutional investor, with approximately \$185 billion in

assets under management. Union invests a substantial percentage of its assets under management in securities publicly traded in the United States.

3. Union made all of the investments in Dell securities for the mutual funds listed on Schedule A to its previously filed Certification (the "Funds") and acts as attorney-in-fact for them. Union has full and complete discretion to purchase and sell securities for each of the Funds and to institute legal action on their behalf to recover losses as a result of Union's investments for them, including serving as lead plaintiff in this action.

4. Union is committed to the vigorous prosecution of this case. As General Counsel for Union, we help in providing legal advice and assistance to Union's Board of Administration and staff. As part of our responsibilities, we help oversee outside litigation matters for Union. Our staff analyzed the facts surrounding this case and, after due consideration and consultation with Union's Board, decided that Union should seek to be appointed as lead plaintiff in this action.

5. Union took the decision whether to seek appointment as lead plaintiff seriously and spent considerable time evaluating the merits of the case, the Funds' losses, and the selection of Motley Rice as proposed Lead Counsel for the Class. Before deciding to move for appointment, we requested memoranda be prepared analyzing the merits of the case and the Funds' losses. We discussed the merits and whether to seek lead plaintiff appointment numerous times within the Office of the General Counsel and at Board meetings. We reviewed a filed complaint and discussed theories of liability that were not already alleged with our outside counsel. We also reviewed analyst, newspaper, and Bloomberg reports about the allegations underlying the Complaint. We also

examined whether claims other than the claims already filed could be pleaded. In addition, we evaluated what the magnitude of damages in this case could be, along with the magnitude of the undertaking that being a lead plaintiff in this proceeding could entail.

6. Union understands its duties and responsibilities under the PSLRA as a lead plaintiff in a securities class action and assures the Court that it has the sophistication, expertise, and resources to supervise this litigation and its counsel effectively. Union wishes to assure the Court that Union takes its fiduciary responsibility to our members and the Class very seriously. Union is dedicated to the strengthening of corporate governance to protect investors from the widespread and significant fraudulent reporting by public companies that has plagued world financial markets over the past few years. Union served as lead plaintiff in In re Merck & Co., No. 3:02-CV-3185 (D.N.J. 2002) and class representative in In re Royal Ahold N.V. Sec. & ERISA Litig., No. 1:03-MD-1539 (D. Md. 2003). Union representatives in this case will personally appear before the Court when needed, and be deposed and respond to interrogatories and discovery requests, just as they did in In re Royal Ahold.

7. Union has vast resources and is committed to working closely with class counsel to obtain the best possible recovery for the Class. Union will keep fully informed at all times concerning the status and progress of this action, the strengths and weaknesses of the case, and the prospects for settlement. To do so, we have professionals who are available at all times to consult with counsel in advance of each major litigation event, such as important motions, settlement discussions, trial preparation and trial, and who have the authority and responsibility to direct counsel with respect to each of those

events after receiving the benefit of counsels' advice. We are familiar with the facts of this case and understand that prosecution of this action will require a significant amount of time and effort by us, our staff, and proposed lead and liaison counsel. To that end, we have reviewed the Complaint being filed with Union as a named plaintiff and discussed it with our counsel prior to its submission. We have been updated on the status of our counsel's continuing investigation, which includes:

- investigations and interviews with former Dell employees
- detailed forensic and financial analysis of warrant accrual disclosures and tax adjusted EPS recalculations
- comparison of Dell accounting disclosures with applicable literature
- detailed analysis of insider trading activities of individual defendants and non-defendant Dell officers and directors
- detailed analysis of options grants to, and exercises by, Dell officers and directors
- analysis of Dell's executive compensation plans
- review and analysis of Dell class period and pre-class period public financial and accounting disclosures
- review and analysis of defendants' class period public statements in SEC filings, earnings conference calls, press releases, and other publicly available materials

8. We wish to assure the Court that neither distance nor time zones will affect our ability to work with proposed lead counsel to adequately represent the class. We are prepared to make personal trips, to the United States or elsewhere, as often as necessary. If personal visits are not necessary, we will make ourselves available via other communication devices, including telephone, e-mail, and video conference. Union has officers and staff who are fluent in English, and Union's counsel has attorneys and staff who are fluent in German.

9. Since the PSLRA was enacted, Union has met with representatives from various firms that handle these types of cases. We fully understand that proposing lead counsel for the Class is one of the most important actions a lead plaintiff can take. It is

for that reason that we studied Motley Rice's credentials and discussed their experience with our outside counsel prior to retaining them. We have great confidence in Motley Rice's trial, negotiation, and litigation abilities. It was only after serious consideration that we proposed the law firm of Motley Rice LLC to serve as lead counsel for the Class. With Motley Rice's assistance, we have secured the services of Byrd Davis Furman, LLP. as proposed liaison counsel. We agree that having a strong, local liaison counsel will greatly benefit the Class. We have reviewed Mr. Davis's and his Firm's qualifications and respect his accomplishments in class action and complex litigation and note his distinguished service to the American College of Trial Lawyers.

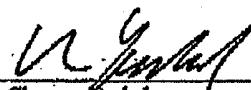
10. Union has entered into a contingency retainer agreement in this matter. We have taken steps to ensure, if appointed lead Plaintiff, that the attorneys' fees to be paid out of the recovery to the class will be fair and reasonable under the circumstances. We are prepared to disclose the agreement to the Court for an *in camera* review should the Court so request.

11. Union is prepared to come before the Court, should the Court so request, to answer any questions regarding Union's capability or willingness to serve as lead plaintiff in this matter.

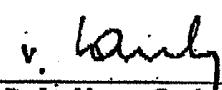
We declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of our knowledge.

Executed this 31 day of January, 2007.

Union Asset Management Holding AG



Clemens Gaebel  
General Counsel



Dr. Joachim von Comberg  
General Counsel